ATTS NEWSLETTER

Number 187
October to December, 2019 Volume 49, Issue #4

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PRESIDENT'S MESSAGE

John Ostendorf, R-518

Dear fellow sales tax token collectors, I hope this letter finds you well. Renewal season is upon us. We are a small organization, but we are dedicated to our corner of numismatics. Bill has done a great job with the Newsletter and I hope you agree. We have had informative articles with great pictures. Bottom line – sales tax token collectors would not get any of this information but for the ATTS Newsletter. Other numismatic publications are unlikely to publish articles on sales tax tokens. Believe me, I know from experience. $15/year is also about as low a price for membership as you will find for any numismatic organization. Information on how to renew can be found in this issue. I encourage you to renew your membership today!

Speaking of great articles, in this issue Nick Sapone has a follow up on the Cessna tokens including the elusive 31 cent token! Nick did some excellent research and has completed the story on these rare and popular tokens. To my knowledge, this is the first time the 31 cent token has been photographed. Now, how do I get my hands on one???!!!

I am also excited to report that Paul Cunningham has joined our ranks. Many of you already know Paul and probably every one of our members has a token that was at one time in Paul's inventory. Paul has been involved in exonumia from the very beginning and a leader in many numismatic organizations. He really doesn't need an introduction from me; his reputation precedes him. I think we will benefit from have Paul as a member. Welcome Paul!

Happy Holidays and happy collecting, John

2020 MEMBERSHIP DUES ARE NOW DUE!

You can pay via Paypal by sending **$15** to **jnlcalvert@gmail.com** or mail $15 to **Jim Calvert, 1984 B. Lynn Road, Arroyo Grande, CA 93420**

We very much appreciate your continued support and ask you to renew promptly so Jim doesn't have to send out reminder notices. Thanks for being a member of the ATTS!

LETTERS TO THE EDITOR

Send your own questions, comments, corrections, or information to:

BILL at: Wjmhands@gmail.com

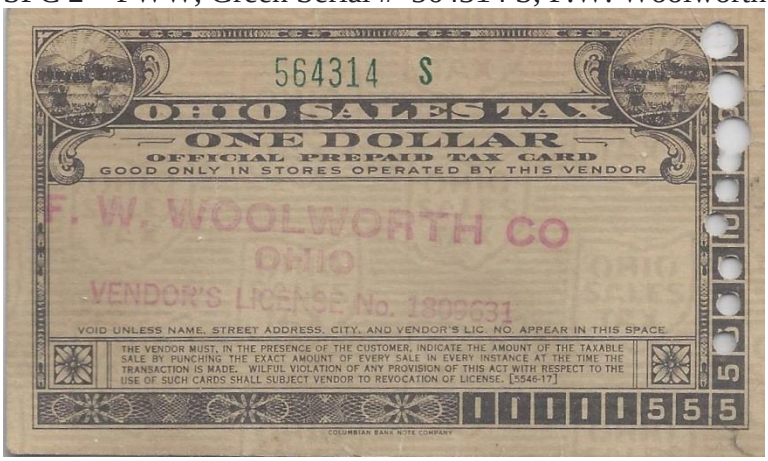
This issue's LTTE contributors include: Joe McCarthy, John Ostendorf and Nick Sapone – all getting a brownie point for the fun of sharing with us. THANKS GUYS!!

PLEASE NOTE: If you are emailing me I would greatly appreciate it if you would supply **your full name** and membership number. Often I receive an email from "Jack" and I don't recognize the name off-hand or the email address either. So in order for me to list it here I have to go through my entire email address book looking for "Jack". Likewise, if you don't include your return address on a snail mail, please give me your full name on the written enclosure. Thanks for saving me a little time. I do appreciate EVERY contact but this identification would also be appreciated. **My sincere thanks, as always.**

BILL MYERS (R-570) WRITES: Joe McCarthy shares some of his interesting recent purchases. John Ostendorf submitted information on a proposed California 1/8¢ sales tax coupon. Nick Sapone submitted his research on Cessna Aircraft cafeteria tokens that complements the article by John Ostendorf in issue #186. Thank you to those who submitted material as you make the newsletter possible. It is great to have Paul Cunningham join the ATTS, I stop by his table at coin shows and always find something of interest. Remember to pay your dues, it is vital to maintain the vitality of the society. I have paid my dues via Paypal. It only takes a few minutes so why not do it now.

JOSEPH MCCARTHY (L-616) WRITES: Just returned to California after six weeks in Ohio, Michigan, and Ontario Canada. During the trip I was fortunate enough to acquire a few Sales Tax related items.
Here are Five State Punch Cards (SPC's) I purchased from a dealer in Ohio for $100.00. They are:

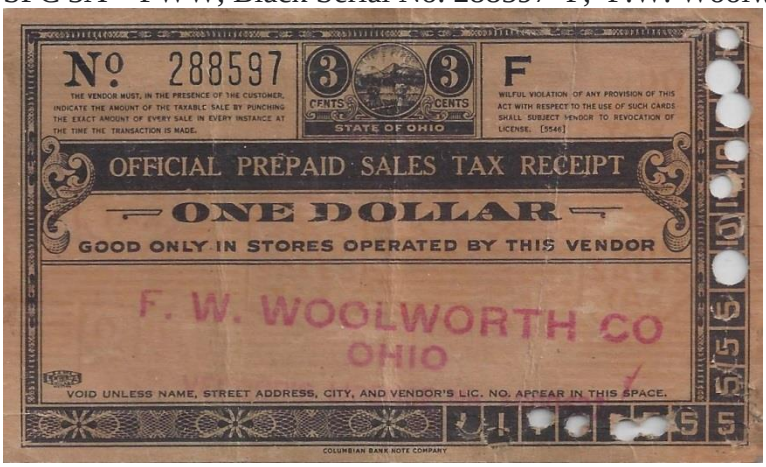
1. SPC 2 – FWW, Green Serial # 564314 S, F.W. Woolworth


564314 S
OHIO SALES TAX
ONE DOLLAR
OFFICIAL PREPAID TAX CARD
GOOD ONLY IN STORES OPERATED BY THIS VENDOR
F. W. WOOLWORTH CO
OHIO
VENDOR'S LICENSE No. 1809631
VOID UNLESS NAME, STREET ADDRESS, CITY, AND VENDOR'S LIC. NO. APPEAR IN THIS SPACE.
THE VENDOR MUST, IN THE PRESENCE OF THE CUSTOMER, INDICATE THE AMOUNT OF THE TAXABLE SALE BY PUNCHING THE EXACT AMOUNT OF EVERY SALE IN EVERY INSTANCE AT THE TIME THE TRANSACTION IS MADE. WILFUL VIOLATION OF ANY PROVISION OF THIS ACT WITH RESPECT TO THE USE OF SUCH CARDS SHALL SUBJECT VENDOR TO REVOCATION OF LICENSE. [5546-17]
COLUMBIAN BANK NOTE COMPANY

2. SPC 2 – SSK, Green Serial # 541997 XX, S.S. Kresege

541997 XX
OHIO SALES TAX
ONE DOLLAR
OFFICIAL PREPAID TAX CARD
GOOD ONLY IN STORES OPERATED BY THIS VENDOR
S. S. KRESGE CO., OHIO
LICENSE NO. 2500289
VOID UNLESS NAME, STREET ADDRESS, CITY, AND VENDOR'S LIC. NO. APPEAR IN THIS SPACE.
THE VENDOR MUST, IN THE PRESENCE OF THE CUSTOMER, INDICATE THE AMOUNT OF THE TAXABLE SALE BY PUNCHING THE EXACT AMOUNT OF EVERY SALE IN EVERY INSTANCE AT THE TIME THE TRANSACTION IS MADE. WILFUL VIOLATION OF ANY PROVISION OF THIS ACT WITH RESPECT TO THE USE OF SUCH CARDS SHALL SUBJECT VENDOR TO REVOCATION OF LICENSE. [5546-17]
COLUMBIAN BANK NOTE COMPANY

3. SPC 3A – FWW, Black Serial No. 288597 F, F.W. Woolworth


No. 288597
THE VENDOR MUST, IN THE PRESENCE OF THE CUSTOMER, INDICATE THE AMOUNT OF THE TAXABLE SALE BY PUNCHING THE EXACT AMOUNT OF EVERY SALE IN EVERY INSTANCE AT THE TIME THE TRANSACTION IS MADE.
3 CENTS 3 CENTS
STATE OF OHIO
F
WILFUL VIOLATION OF ANY PROVISION OF THIS ACT WITH RESPECT TO THE USE OF SUCH CARDS SHALL SUBJECT VENDOR TO REVOCATION OF LICENSE. [5546]
OFFICIAL PREPAID SALES TAX RECEIPT
ONE DOLLAR
GOOD ONLY IN STORES OPERATED BY THIS VENDOR
F. W. WOOLWORTH CO
OHIO
VOID UNLESS NAME, STREET ADDRESS, CITY, AND VENDOR'S LIC. NO. APPEAR IN THIS SPACE.
COLUMBIAN BANK NOTE COMPANY

4. SPC 3B – HLG, Red Serial No. 904569 B, H. L. Green Company

No 904569
3 CENTS 3 CENTS
STATE OF OHIO
B
OFFICIAL PREPAID SALES TAX RECEIPT
ONE DOLLAR
GOOD ONLY IN STORES OPERATED BY THIS VENDOR
H. L. GREEN COMPANY
OHIO
Vendors License No. 25-01663
VOID UNLESS NAME, STREET ADDRESS, CITY, AND VENDOR'S LIC. NO. APPEAR IN THIS SPACE.

5. SPC 5 – WTG, Black Serial # A6669409, W. T. Grant Company

A 6669409
3 CENTS 3 CENTS
STATE OF OHIO
OFFICIAL PREPAID SALES TAX RECEIPT
ONE DOLLAR
GOOD ONLY IN STORES OPERATED BY THIS VENDOR
W. T. GRANT COMPANY
OHIO
VOID UNLESS NAME, STREET ADDRESS, CITY, AND VENDOR'S LIC. NO. APPEAR IN THIS SPACE

From a stamp dealer I purchased the State Charge Plate shown below. It is from Utica, OH. In addition, the following bundles of 100 Ohio Sales Tax "Stamps" were included in the purchase:

1. 3 bundles S 238;
2. 7 bundles S 250;
3. 1 bundle S 251;
4. 1 bundle S 252;
5. 1 bundle S 253;
6. 1 bundle S 254;
7. 9 bundles S 260;
8. 10 bundles S 261;

The total package was $20.00

15 15255 15
HUFFORD NED B
UTICA O
THIS PLATE MUST BE PRESENTED EACH TIME
SALES TAX STAMPS ARE PURCHASED. A SUPPLY
OF STAMPS MUST BE ON HAND AT ALL TIMES.
STAMPS MUST BE CANCELLED ON EACH AND
EVERY TAXABLE TRANSACTION.

Now that I've had a little more time I have started through one of my "other" acquisitions. After a few exchanges with a seller (BUY NOW) I purchased two lots on e-bay listed as "LOT OF +-100 DIFFERENT SALES TAX TOKENS AND OTHER GREAT LOT BULK DISCOUNTS". The lots consisted of the following: (each lot, except where noted)

1. CA L 10a, Single White Log Tavern 5 cents;
2. CA L 13A, Strip of Twenty Warboy's ¼ Mill;
3. CA L 14A, Strip of Twenty Warboy's 1 Mill;
4. CA L 16, Strip of Twenty Warboy's ¼ Mill;
5. CA L 17A, Strip of Twenty Warboy's 1 Mill;
6. CA L 18, Strip of Twenty Warboy's 1 Mill;
7. CA L 19A, Strip of Twenty Warboy's 1 Mill;
8. MI L 1B, Grand Rapids 1 Mill;
9. MI L 1C, Grand Rapids 1 Mill;
10. WA L 12Ba Colfax One Token (IN THE FIRST LOT);
11. WA L 12Bc Colfax One Token (IN THE 2nd LOT);
12. WA S 2, State of Washington 1/5 c ;
13. Numerous metal Illinois city and state tokens;
14. Various metal tokens from various states;
15. Various Fiber tokens from various states; and

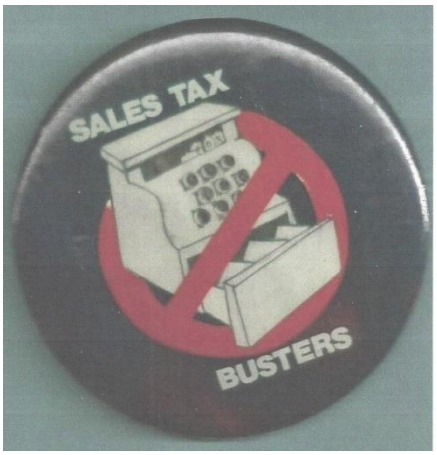
16. Various plastic tokens from various states;

Each lot was $25.00, plus free standard shipping.

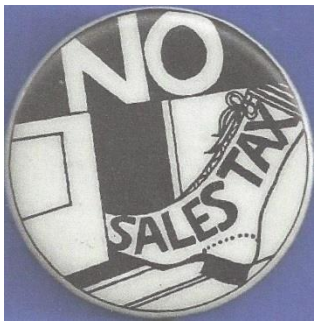
Since I just received (from India) the item in the attached scan. I was successful for this lot with a bid of $10.00, plus $3.00 shipping. It is a Nebraska O2, which originally had a Malehorn & Davenport listing of an R-8.

On Saturday, Oct. 12th, the following items closed on Ebay, all had an opening bid of $0.99 plus $3.74 shipping:

1. Oregon – Sales Tax / Busters with a cash register, sold for 18.00, plus $3.74 shipping



2. Oregon R1 Pinback, sold for $0.99, plus combined shipping (see item 4)



3. Oregon R2 Pinback, sold for $0.99, plus combined shipping (see item 4)

4. Oregon R5 pinback, sold for $0.99, plus combined shipping of $3.77.

On Oct. 22nd there was a sale for the following North Carolina items as seen in the scan, S&H was combined at $5.00:

1. An L17, R-8, Buy Now price $74.99 Offer accepted for $56.00
2. An L22, R-6, Buy Now price $49.99 Offer accepted for $37.00
3. An L23, R-6, Buy Now price $74.99 Offer accepted for $50,00
4. An L24, R-6, Buy Now price $74.99 Offer accepted for $52.00

5. An L29, R-6, Buy Now price $24.99 Offer accepted for $19.00.

L 17
R-8

North Carolina State Revenue Stamp
Sales Tax coupon S.H. Kress+Co

North Carolina Sales Tax Coupon
ONE CENT SALES TAX HAS BEEN PAID. YOU ARE ENTITLED TO PURCHASE MERCHANDISE NOT EXCEEDING 35 CENTS WITHOUT PAYING ADDITIONAL TAX.
GOOD ONLY IN THIS STORE. NOT TRANSFERABLE
Mclellan Stores Company
10
5
5
5

L 22
R-6

North Carolina State Revenue Stamp
Sales Tax coupon Mclellan stores

L 23
R-6

North Carolina State Revenue Stamp
Sales Tax coupon Newberrys 5-1..

L 24
R-6

North Carolina State Revenue Stamp
Sales Tax coupon postoffice lu..

L 29
R-6

North Carolina State Revenue Stamp
Sales Tax coupon F.W. Woolworth

Second scanned item. Sold on Oct. 27th. An Ohio L30, R-7, Cincinnati Wheel Café Ohio/ 5cents, Sold for $53.25, plus $2.75 shipping.

California 1/8 Cent Sales Tax Coupon

Submitted by John Ostendorf R-518

August 10, 2017
Monte Dean,
Editor, ATTS Newsletter
Spring Valley, Minnesota

Monte -

See the enclosed xerox of a proposed Sales Tax page of tickets. I have never seen the original so that the colors and reverse are unknown. I suspect that its size is accurate, that is 1 3/4 x 4 inches.

The legend reads:

At left: ⅛ / **Cent**

In the center: **California / Retail Sales Tax / This coupon pays tax / on 5¢ purchase. / Not good if detached / Void After May 1, 1935**

At right: (serial number) **00055**

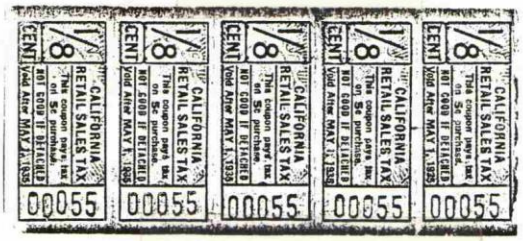
Reverse: (unknown)

This was sent to me by collector Don Barsi although he has not shown me the original. Perhaps he can be convinced to send a photo for use in the Newsletter.

I suspect that the original was one of the proposed methods of collecting Sales Tax in California which were eventually rejected.

Best wishes to all of you for excellent job you've done in keeping the Society running for all these years.

Jerry F. Schimmel
San Francisco



Cessna Aircraft Company Cafeteria Tokens

By Nick F. Sapone R-517

New finds are always exciting and the light tan fiber 26¢ Cessna Aircraft Company tax token got my attention in 2012. That is when Monte Dean offered it in the December issue (No. 159) as a prize for ATTS Newsletter submissions. It was more than a tax token that I didn't know about at the time, it was also a fiber token, one of my favorite kind to collect and study. Even though I didn't win the drawing, the token was exciting to know about.

Then in the Sept. 2018 Newsletter (No. 182) John Ostendorf reported another new Cessna Aircraft Company tax token, the octagonal brass 21¢ denomination. This was also exciting to hear about and as a result Kansas tax tokens were becoming more interesting, especially with these two being the only Kansas tax tokens that have been added to our old list of what was known when one of our favorite books was published in 1993, "United States Sales Tax Tokens And Stamps: A History and Catalog, by Malehorn and Davenport, also known as "The M & D Book."

In July, 2018 Jane and I were on a trip to Kansas, where we met Larry Oller, co-author of the catalog "Kansas Trade Tokens." Being a long time collector of Kansas tokens herself, Jane had arranged to visit Mr. Oller during our trip, in order to compare notes and purchase a copy of the catalog to go along with her collection of all tokens from her home state. We soon noticed that this catalog referred to all of the Cessna Aircraft Company Cafeteria tokens as Kansas "trade" tokens, including those that are recognized by ATTS as "tax" tokens. Plus Jane had some additional Kansas tokens to report and it looked like some other Cessna Aircraft Company Tokens were listed in this book that our members might not be aware of. Thus began an exchange of favors allowing me to obtain additional information about these tokens.

Eventually I was able to acquire from Mr. Oller, a full group of images of the known Cessna Co. tokens. Among them are views of those that were listed in 2005, but were not yet pictured when his catalog was published. The three earliest are not tax related but they are made of fiber, which is also of special interest to some of us. Additionally, our continuing search for more Kansas tokens has revealed another surprise for tax token collectors.

The group of images also shows the evolution of design, materials and denominations that were used during the span of time that the Cessna Aircraft Company of Wichita, Kansas used these tokens in their cafeteria.

The earliest known Cessna Company Cafeteria Token appears to be the hexagonal, red fiber 21 mm example (below left) with no denomination except "sandwich." (Image courtesy of Larry Oller – Kansas Trade Tokens.)

Next (below right) is a round, dark red fiber 20 mm token, with "good for 5¢ in trade." (Image courtesy of Larry Oller – Kansas Trade Tokens).

"SANDWICH-TOKEN"

"GOOD FOR 5¢ IN TRADE"

"MEAL TOKEN"

The first two tokens (above) were followed by the 19 mm, round, dark green fiber "meal token" (shown at left.) (Image courtesy of Larry Oller – Kansas Trade Tokens.)

The Cessna Aircraft Company "Sales Tax Tokens"

In order to save time in collecting sales tax on cafeteria meals and to eliminate making change for each person in a rapidly expanding work force during WW-II, sales tax was added to the denomination of the tokens that followed the previous fiber issues. The included tax caused these tokens to have an odd or unusual denomination. Those odd denomination tokens with tax added in wording have become known to us as the "Cessna Aircraft Company Sales Tax Tokens."

(At left) is the 21¢ "INCL. 1¢ TAX" octagonal brass, 22 mm "sales tax token." (John Ostendorf – discovery and image.) The 22 mm, octagonal brass, 21¢ meal token was a new find reported in 2018 by John Ostendorf, in Newsletter 182.

Currently, this token appears to be the first of the actual "tax related" issues.

But take note that for this time period it seems to be a rather large and unknown increase in denomination over the previous “meal token” and the preceding 5¢ token. For instance, if there was a consistent 5¢ increase with “design change issues,” as happened later, that would allow for three more issues between the red fiber 5¢ and the brass 21¢ token pictured above. Only one of those is the green fiber “meal token,” which still allows for the possibility of two more unreported issues.

This sort of conjecture causes me to wonder if there is something missing from the list, especially prior to the octagonal brass 21¢ meal token.

However, take note that the denomination change only occurs in conjunction with a major design change.

Then came what was at first thought to be a series of three round 26¢ tokens “incl. 1¢ tax” in different metals, nickel, brass and steel. However, it seems that there must have been some confusion over the nickel issue, which is now thought to not exist. So it appears that actually there were only two different kinds issued, “brass and steel.”

According to M & D, these tokens were probably made beginning in 1937. They are the only ones listed in M & D because they were the only Cessna Company tokens that were known to ATTS as tax tokens at that time.

(At left) is the 23 mm, round brass 26¢ token “INCL.1¢TAX” that is listed in M & D as KS-L4. (Image courtesy of Larry Oller – Kansas Trade Tokens).

(Below) is the same token “in steel”, which is listed in M & D as KS-L5. (Image courtesy of Larry Oller – Kansas Trade Tokens).

The 23mm round steel 26¢ token “INCLUDING 1¢ TAX” (KS-L5)

These two 26¢ tokens of brass and steel are otherwise alike in the same size and die design.

The die design is different on the 26¢ fiber tokens that followed.

Take note that the two different metal 26¢ tax tokens and the two following wartime 26¢ fiber issues of similar design are, as a group, an even 5¢ increase over the previous 21¢ denomination.

(At left) is the round, light tan fiber 19.7 mm 26¢ token with “tax included” that was issued during WW-II from late 1942 to mid-1943. The use of fiber at this time was due to the shortage of strategic metals.

Monte Dean–Newsletter image (recolored). (KS-MF-CES-4)

(At left) is another of the 19.7 mm round 26¢ fiber tokens that was issued in a shade of light green. (Monte Dean–image) (KS-MF-CES-5).

(This token was brought to my attention recently by John Ostendorf.)

I suspect that the color change would have resulted from the need for a second order of the wartime fiber issue.

Counting the differences in token metals and fiber colors among these tokens and their apparent re-issues, this “wartime group” totals four separate 26¢ metal and fiber tax tokens.

It is no stretch of the imagination to see that the increase in war production and the expanding work force at the Cessna Aircraft Company created an increasing need for more cafeteria tokens. This resulted in the brass 26¢ token that was soon followed by a re-issue, or second order of the same design in steel. With increasing restrictions on token metals and the denomination staying the same during this wartime period, the light tan fiber tokens were soon put into use, followed by another order for more of these fiber tokens of the same design in the light green color.

Take note of yet another consistent 5¢ increase in denomination between this "wartime group" and the following post war issue that has a combination of major changes in both the design "and" the new denomination.

A New Find!

The brass 31¢ "INCL. 1¢ TAX" with 26 mm scalloped edge (S8).
A "tax token" previously unknown to ATTS.
(Image courtesy of Larry Oller – Kansas Trade Tokens).

(At left) according to my latest information, is proof of a Cessna Company tax token that is new to us.

Pictured is the elusive 31¢ brass, "INCL. 1¢ TAX" with 26 mm scalloped edge (S-8). This token was no doubt a post war issue, due to both the increase in denomination and the return to using brass token metal, which was no longer restricted after the war ended.

It would be nice to have more complete information about these tokens, such as a more accurate time of issue for each of them, with mintages and so forth, but I am very pleased to have these nice images of the currently known examples of the Cessna Aircraft Company Cafeteria Tokens, some of which might not have been known to all of us.

As noted, they are not all "tax tokens" either, but six of the nine known Cessna Company Tokens that are pictured here are considered by The American Tax Token Society as "tax tokens," because of the wording about sales tax being included in their denomination.

I would like to acknowledge credit to my wife Jane Keel Sapone for initiating this research, and to Mr. Larry Oller, co-author of the catalog "Kansas Trade Tokens" by Kent Johnson and Larry Oller, for allowing me the use of six of his token images (both sides of each), and to Monte Dean for use of the two fiber 26¢ token images (both sides of each), and to John Ostendorf for the use of one token image (both sides of). I would also like to thank Bill Myers (Editor of the ATTS Newsletter) and John Ostendorf (President of ATTS) for their additional information. Other Kansas tax token reference was obtained from "United States Sales Tax Tokens and Stamps: A History and Catalog" by Merlin K. Malehorn and Tim Davenport.

Sales Tax Tokens Online

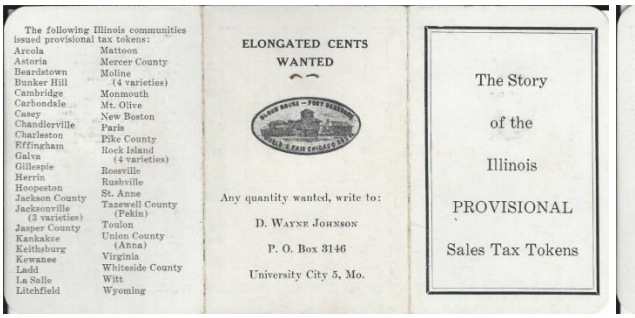
ALL PRICES LISTED ARE WITH POSTAGE IF POSTAGE WAS CHARGED

By Bill Myers

NE-R2 & R4 $90.84 20 OCT19

50
SAVE $50 BY YOUR VOTE
Your vote AGAINST the unnecessary Sales Tax is worth $50 to you in one year. Here's how to save it —
Vote for:
STATE SENATOR—Herbert J. Pascoe
STATE ASSEMBLY—Charles R. Geddes, Edward Sachar, Herbert F. Sailer, Mrs. Katherine M. Card
They are AGAINST the Sales Tax . . . . . So are you
Paid for by New Jersey Sales Tax Repeal Association
FIFTY
FIFTY
50

NJ anti-sales tax note 50 $35.19 25AUG19


The following Illinois communities issued provisional tax tokens:

Arcola	Mattoon
Astoria	Mercer County
Beardstown	Moline (4 varieties)
Bunker Hill	Monmouth
Cambridge	Mt. Olive
Carbondale	New Boston
Casey	Paris
Chandlerville	Pike County
Charleston	Rock Island (4 varieties)
Effingham	Rosville
Galva	Rushville
Gillespie	St. Anne
Herrin	Tazewell County (Pekin)
Hoopeston	Toulon
Jackson County (3 varieties)	Union County (Anna)
Jacksonville	Virginia
Jasper County	Whiteside County
Kankakee	Witt
Keithsburg	Wyoming
Kewanee	
Ladd	
La Salle	
Litchfield	

ELONGATED CENTS WANTED

Any quantity wanted, write to:

D. Wayne Johnson

P. O. Box 3146

University City 5, Mo.

The Story of the Illinois PROVISIONAL Sales Tax Tokens

In the spring of 1935 there appeared in several small communities in Illinois the first of what was to plague consumers in many states and for many years later: the first sales tax tokens. These tokens were all one-fourth cent denomination and were struck in brass, copper and aluminum.

The newly established (1933) sales tax law did not provide a method for collecting the fractional part of a cent (the tax on a small purchase); and in those post-depression days it was important not to overcharge the irate taxpayer even a fourth of a cent. So civic-minded organizations—commercial clubs, merchants associations, chambers of commerce and even a Lions club—sponsored the issuance of tokens for their area.

State officials neither sanctioned nor authorized these issues (and years later even denied their existence). However, they did circulate for a short period of time—until June 1, 1935—when the state issued its own tokens. Hence they are called "provisional" issues because of the provisional nature of their existence.

Few facts are known today about these tokens. One of their mysteries is their denomination: one-fourth cent. At that time the rate was 2% so one token would be the tax on a 12½-cent purchase—an awkward amount.

¼¢ Unc.
CARBONDALE
Sales Tax Token
(From the Rowold hoard)

Since the tokens were of no further use they were probably destroyed shortly afterwards. Had any quantity remained until the war years it is likely to assume they were melted in scrap metal drives. At about this time several collectors, notably George Magee (Phila.) and the late Herb Rowold (Kansas City), attempted to save a quantity of better specimens. Not more than 200 of any variety are known to be in collectors' hands with several possible exceptions.

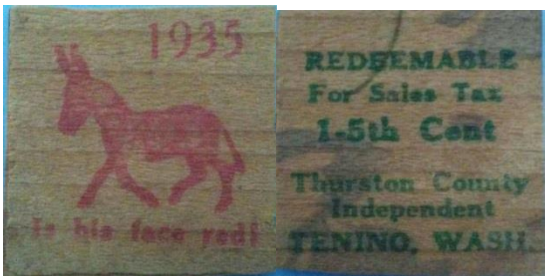
The Carbondale token at the left is from a hoard of over one thousand uncovered by Herb Rowold in 1943. George Magee discovered 25 varieties not previously known so today we have 50 varieties (from 42 communities) known to collectors.

The rarest token in the series is that of Astoria which was discovered by Herb Rowold in 1945. The story of this discovery is typical—one token was found with a group from Rushville and prodigious correspondence led to only seven other specimens. Since only eight of these tokens are in collectors' hands only eight complete collections can be assembled.

Do you have an Astoria or an unlisted Illinois provisional sales tax token in your collection?

IL Story of the IL Provisional Sales Tax Tokens with 1/4¢ Carbondale token $4.99 14AUG19, $10 12OCT19

KS Cessna Aircraft Co 26¢ brass token $44.30 25AUG19



WA Tenino 1935 1/5¢ $826AUG19

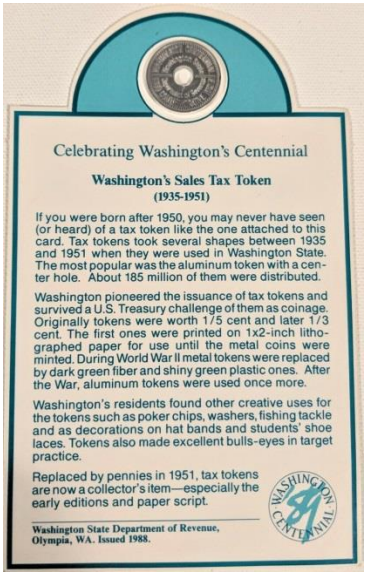
39 different sales tax tokens $24.00 31AUG19

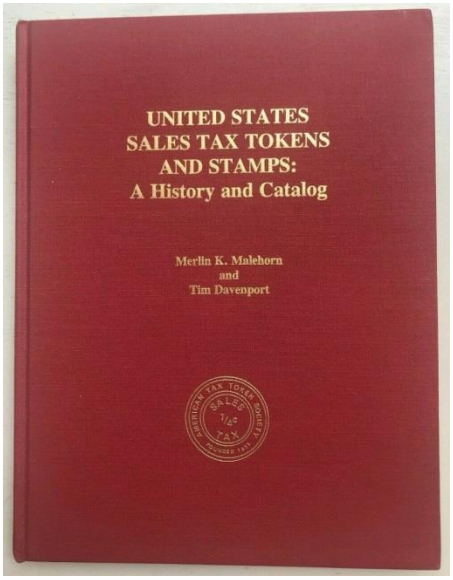
IL Arcola Adv Club 1/4¢ $4.85 11SEP19

MO counter stamped 1 mill $22.50 17SEP19

MO counter stamped 1 mill $26.39

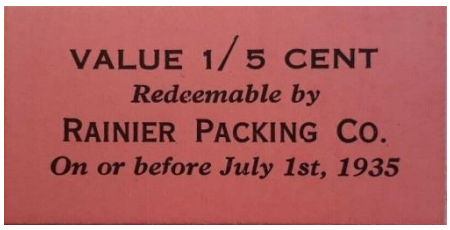
MO counter stamped 5 mills $39.89 17SEP19


Celebrating Washington's Centennial
Washington's Sales Tax Token
(1935-1951)
If you were born after 1950, you may never have seen (or heard) of a tax token like the one attached to this card. Tax tokens took several shapes between 1935 and 1951 when they were used in Washington State. The most popular was the aluminum token with a center hole. About 185 million of them were distributed.
Washington pioneered the issuance of tax tokens and survived a U.S. Treasury challenge of them as coinage. Originally tokens were worth 1/5 cent and later 1/3 cent. The first ones were printed on 1x2-inch lithographed paper for use until the metal coins were minted. During World War II metal tokens were replaced by dark green fiber and shiny green plastic ones. After the War, aluminum tokens were used once more.
Washington's residents found other creative uses for the tokens such as poker chips, washers, fishing tackle and as decorations on hat bands and students' shoe laces. Tokens also made excellent bulls-eyes in target practice.
Replaced by pennies in 1951, tax tokens are now a collector's item—especially the early editions and paper script.
Washington State Department of Revenue, Olympia, WA. Issued 1988.
WA Commemorative token & card $7.94 22SEP19



US Sales Tax Tokens and Stamps $35.50 23SEP10

WA Tenino 1/5¢ L70 $45.75 25SEP19



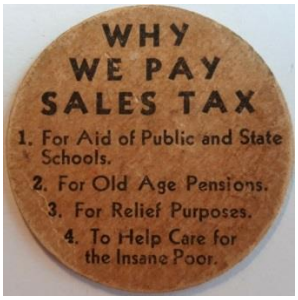
WA Tenino 1/5¢ L73 $29.88 25SEP19

WA Rainier Packing CO Seattle L42 $31.88 25SEP19

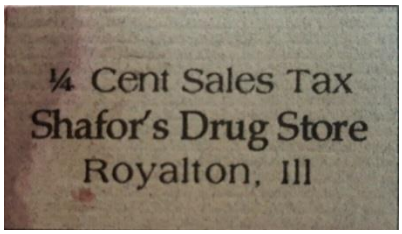
WA Walla Walla 1 token L106 $13.53 25SEP19

Lot similar to picture $25 27SEP19, 29OCT19

MO 1 mill MO-O12 ATTS 1978 membership token, MO-O32(A?) red ink instead of purple $50.89 3OCT19


WHY
WE PAY
SALES TAX
1. For Aid of Public and State Schools.
2. For Old Age Pensions.
3. For Relief Purposes.
4. To Help Care for the Insane Poor.

MO 1 mill MO-P3 pattern $430.30 3OCT19



IL Royalton unlisted $122.92 3OCT19

STATE OF WASHINGTON
TAX TOKEN SCRIP
TAX ON PURCHASE 10 CENTS OR LESS
THIS SCRIP WILL BE REDEEMED IN CASH BY THE TAX COMMISSION UPON PRESENTATION EITHER PRIOR TO OR WITHIN SIXTY DAYS AFTER PUBLIC NOTICE OF CALL FOR REDEMPTION OF THIS SERIES.
CH 180 LAWS 1935
SERIES B

WA Tax on 10¢ or less <$14.99 (best offer) 3OCT19

IL 1/4¢ Gillespie, St Anne, Chandlerville, Jacksonville, Rock Island $12.99 4OCT19

IL 1/4¢ Beardstown, Pike, Ladd, Arcola, Litchfield $15.50 4OCT19

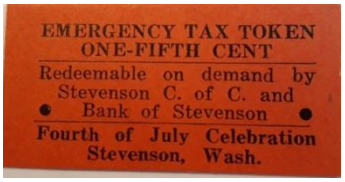
IL L92 1/4¢ Rushville $32.99 4OCT19

Simplicity Sales Tax Token $19.00 5OCT19

OH sales tax & rct 1,2,3¢ $4.93 10OCT19

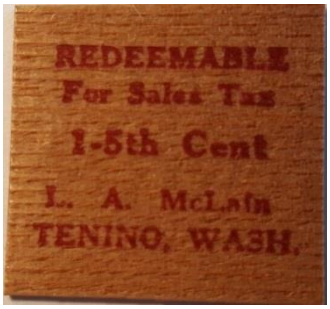
CA sales tax cards X 6 $18.17 10OCT19

IL provisional tokens 1/4¢ Arcola, Carbondale, Pekin & Rock Island X 2 $9.89 10OCT19



WA 1/5¢ L48 $11.99 10OCT19

IL Pontiac 1/4¢ $56.88 10OCT19



WA Tenino 1/5¢ L74 $29.01 10OCT19

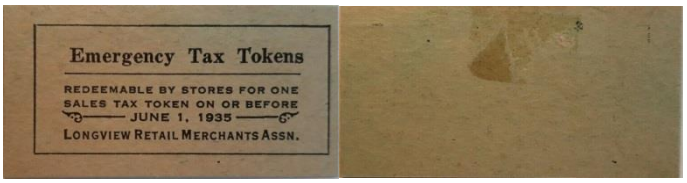
WA Tenino 1/5¢ L78 $29.02 10OCT19

IL New Boston 1/4¢ $5.20 16OCT19

MO 5 mills CS73 $39.75 17OCT19

IL DanvilleNF10 1/4¢ $121.50 17OCT19

CA White Log Cabin L10 $7.24 17OCT19


Emergency Tax Tokens
REDEEMABLE BY STORES FOR ONE
SALES TAX TOKEN ON OR BEFORE
JUNE 1, 1935
LONGVIEW RETAIL MERCHANTS ASSN.

WA Longview L21 one sales tax token $33 17OCT19

IL Moline, East Moline, Silvis 1/4¢ $5.24 27OCT19

MO Rambler Gasoline cs84C 1 mil $127.39 31OCT19

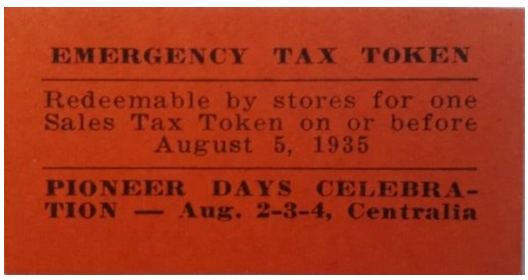
MO LA conv corp cs120 1 mil $14.39 31OCT19

IL Rock Island 1/4¢ $1.99 3NOV19

IL Depue Merchants 1/4¢ $77.50 4NOV19

WA Tenino L811/5¢ $17.50 5NOV19

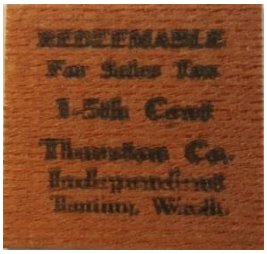
WA Tenino L88 1/5¢ $25 5NOV19


EMERGENCY TAX TOKEN
Redeemable by stores for one
Sales Tax Token on or before
August 5, 1935
PIONEER DAYS CELEBRA-
TION — Aug. 2-3-4, Centralia

WA Centralia L8 sales tax token $11.99 5NOV19

WA Colfax L12 $6.99 5NOV19

IL Casey 1/4¢ $17.5010NOV19



WA Tenino L94 1/5¢ $26.50 13NOV19

MO 1 mill like cs85A unique? $219.50 13NOV19

WA Tenino L95 13NOV19

CAN PAY WITH PAYPAL

SECRETARY/TREASURER'S NOTES

Jim Calvert R-533

Pay Pal -jnlcalvert@gmail.com

Any questions or information needed please email me at
jnlcalvert@gmail.com or call 805-540-8778.

FINANCIAL REPORT

September 1, 2019 – November 31, 2019

Beginning Balance	08/31/2019	Ending Balance $ 623.89		
Balance	09/01/2019	$ 0	Expenses - $213.19	Ending Balance – 417.13
Balance	10/01/2019	$1745.61	Expenses - 0	Ending Balance – 417.13
Balance	11/01/2019	$1745.61	Expenses - 0	Ending Balance – 417.13

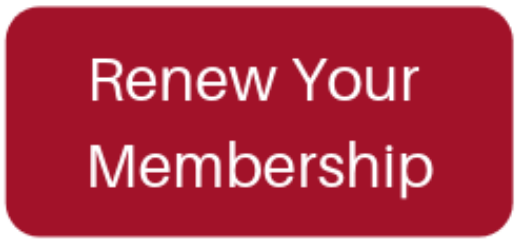
The balance for NOV covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. We are in good financial shape. Thanks to all who have made a donation.

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation.

ORGANIZATIONAL REPORT

November 1, 2019

NEW MEMBERS: None
DROPS: None
MEMBERSHIP: 60 paid + 6 donated



TRADING POST

Deadline for Issue #188 = February 5, 2020

RULES:

CLASSIFIED All members may place a classified advertisement **free of charge** and may change it every issue if they wish. No limitations on word count as long as it stays within reason.

FOR SALE ITEMS: (1) Up to ten items (lots) per issue per member. **(2)** Fixed prices only - no trades or auctions. **(3)** Members may offer a fixed price WITH an Or Best Offer option if they desire to do so. **(4)** Sellers must list a preferred contact and type of payment accepted (Checks, Money Orders, Pay Pal), as well as postage costs, if any. **(5)** Sellers must accept returns on all sales for 10 days after customer's date of receipt. **(6)** Refunds to the customer do not include their return postage costs. **(7)** Each lot may include up to three photos**. (8) 10% of all sales** must be paid to Jim Calvert for the ATTS on an honor basis. Be SURE to let Jim know why you are paying him those funds when you send them. **(9)** Editor reserves the right to refuse or refine any For Sale Lot. I can't actually think why that would ever happen.

CLASSIFIED

WANTED: All kinds of paper or cardboard scrip and tokens. Especially state sales tax, coal and lumber, depression era, food stamp change, etc. Scott McClung, 8381-H Montgomery Run Road, Ellicott City, MD. 21043. Phone: 410-868-3318.

I'LL BUY YOUR COLLECTION: Tougher IL provisionals and virtually any STT scrip wanted. Also buying entire STT collections. Please contact John Ostendorf, 523 Hiwasee Rd, Waxahachie, TX 75165 or johnoste64@gmail.com.

TEXAS WANTED: Trade my unc. Franklin Spears for a Bill Bringham or Dean Johnson for a Charlotte Keats. Larry Warner office@larrywarner.com

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CASINO CHIPS WANTED: Check your top drawer, jewelry box, etc. Buying one chip or whole collections. *Contact Peter Volburg, P.O. Box 3037, Farmingdale NY 11735 or QUALPETE@aol.com

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OH, PURTY PURTY PLEASE: Looking for a nice example of an Oklahoma S-7. I have tons of scarce and rare trading material. Contact Jim Calvert at 1984 Lyn Rd., Arroyo Grande CA 93420 or jnlcalvert@gmail.com

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I REALLY NEED THESE TOKENS: Looking for OK S-6, Ok S-7, Illinois L-3 Astoria, L- 19 Casey, L-36 Depue, L-56 Livingston, L-104 Witt Co. Contact Kevin Barnett, 17404 Hilltop Ridge Drive, Eureka MO or eldeaco@yahoo.com

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WANTED: Great JPEG photos of your rare tokens, scrip, or related memorabilia. Willing to give you trade value for those photos I need. Up to $10 in trade value for really tough items I need photos of. I have too many great sales tax tokens and scrip that I need to have gone before the ID & PG is published and I'm willing to trade them for your help in locating impossible photos.. Monte C. Dean, moxking@aol.com or 121 E. Fairview St., Spring Valley, MN 55975

NM S-8 BLACK 5 MILLS Uncirculated. Scarce R-7 in M&D. $79.50. Please add $4.50 to help with postage and insurance. Checks held until cleared Mike Batkin, P.O. Box. 13223, El Paso, Texas, 79913

American Tax Token Society (ATTS)

The **ATTS** is a not-for-profit, tax-exempt, educational and research social club. It is registered as a 501(c)(3) organization under IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

The **ATTS Newsletter** is the official quarterly publication of the ATTS published for its members, and is mailed first class from Waxahachie, Texas, USA. Copies are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization. Portions of the newsletter may be reprinted if written permission is\ first obtained from the society and/or the original author. Articles reprinted from sources outside of the ATTS must have permission from the original source. The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

Articles, news, information and general education materials are always being sought for publication. Please send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are $15. Lifetime membership dues are $300. The membership calendar year begins in the 1st, 2nd, 3rd, or 4th Quarter.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

Officers

President / Awards

John Ostendorf R-518 523 Hiwasee Rd. Waxahachie, TX 75165 **johnoste64@gmail.com**

Secretary / Treasurer

Jim Calvert R-533 769 Bracken johnoste64@gmail.com, Nipomo, CA 93444 **jnlcalvert@gmail.com**

At-Large Postion #1

Tim Davenport H-9 5010 NW Shasta, Corvallis, OR 97330 **shoehutch@gmail.com**

At-Large Position #2

Monte C. Dean R-384 121 E. Fairview St., Spring Valley, MN 55975 **Moxking@aol.com**

Newsletter Editor

Bill Myers R-570 13453 N Atalaya Way, Oro Valley. AZ 85755-8546 wjmhands@gmail.com